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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE CENTRAL DISTRICT OF CALIFORNIA
SAN FERNANDO VALLEY DIVISION**

In re:

ICPW LIQUIDATION CORPORATION, a
California corporation, and ICPW
LIQUIDATION CORPORATION, a Nevada
corporation,

Debtors and Debtors in Possession.

Lead Case No. 1:17-bk-12408-MB
Jointly Administered with 1:17-bk-12409-MB

Chapter 11

**OBJECTION TO CONFIRMATION OF
DEBTORS' AND OFFICIAL
COMMITTEE OF EQUITY SECURITY
HOLDERS' JOINT PLAN OF
LIQUIDATION DATED JANUARY 12,
2018**

Date: February 12, 2018
Time: 1:30 p.m.
Place: Courtroom 303
21041 Burbank Blvd.
Woodland Hills, CA 91367

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Creditor Radians Wareham Holding, Inc. ("Radians") respectfully submits its Objection to the Motion in Support of Confirmation of Debtors' and Official Committee of Equity Security Holders' Joint Plan of Liquidation Dated January 12, 2018 [ECF 408] ("Objection" and "Confirmation Motion", respectively), as follows.

I. INTRODUCTION

Radian's objects to the Confirmation Motion because the Plan does not properly classify or provide for treatment of the Radians secured claim. The Plan states that the Remaining Estates Funds are unencumbered. However, that statement is contrary to this Court's Sale Order which specifically preserves Radian's secured claim until 1) the lookback period expires without an objection, or 2) until any objections asserted during the lookback period are finally resolved. Since the Equity Committee commenced litigation against Radians, Radians may be entitled to recover additional fees and expenses from the estate as a secured creditor. The Plan does not provide for this possibility and therefore, it violates Sections 1129 and 1122 of the Bankruptcy Code. The Court should not confirm the Plan unless the moving parties properly provide for Radian's secured claim.

II. RELEVANT FACTS AND PLAN PROVISIONS

The Debtors and Official Committee of Equity Security Holders set forth a lengthy recitation of asserted facts, including the statements set forth below, in the Joint Plan of Liquidation.

Just prior to their chapter 11 bankruptcy filings, the Debtors entered into an asset purchase agreement (the "Radians APA") with the Debtors' then pre-petition secured creditor, Radians, for a cash purchase price of \$20 million or \$15 million, subject to an overbid process. (Confirmation Motion, p. 10).¹ The Debtors' business was actively marketed for sale for a number of months prior to the Debtors' bankruptcy filings by the Debtors' financial advisor/investment banker – Craig Hallum Capital Group LLC ("C-H"). (Confirmation Motion, p. 10). Prospective buyers were provided with the opportunity to purchase assets or equity. According to the movants, while

¹ The page numbers are referenced as the court stamped page numbers.

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1 a number of prospective buyers expressed pre-petition interest in possibly purchasing the Debtors'
2 assets or stock, the Debtors ran out of time to continue with their pre-bankruptcy marketing
3 process because (i) the Debtors were out of funds, (ii) the Debtors could not continue to operate
4 without both access to their own cash receipts as well as receipt of additional financing, and (iii)
5 Radians (which was also the Debtors' secured creditor having purchased the Debtors' pre-
6 bankruptcy secured bank debt) had exercised its secured creditor rights and was sweeping all of
7 the Debtors' cash on a daily basis and was no longer willing to continue to forbear or advance
8 additional needed financing to the Debtors absent a global resolution with the Debtors which was
9 accomplished with the Radians APA and the DIP financing agreement the Debtors entered into
10 with Radians (discussed more below). (Confirmation Motion, p. 11). The Radians APA was the
11 result of extensive pre-bankruptcy negotiations and documentation between the Debtors and
12 Radians. (Confirmation Motion, p. 13). In accordance with the Sale Order², the full amount of the
13 Radians' secured debt plus the \$500,000 breakup fee owing to Radians under the Radians APA
14 has already been paid in full.

15 As noted above, the Debtors also negotiated with Radians a post-petition DIP facility and
16 cash collateral agreement. An important component to the Final DIP Order³ negotiated between
17 the OCUC and the OCEH, on the one hand, and Radians, on the other hand, is the "Challenge
18 Rights of Official Committee of Unsecured Creditors and the Official Committee of Equity
19 Security Holders" (the "Challenge Rights"). Per paragraph kk of the Final DIP Order, the parties
20 agreed that on or before the date that is sixty days from the date of entry of the Final DIP Order
21 (i.e., December 5, 2017 – the "Lookback Period"), the OCUC and the OCEH have standing

22 ² "Sale Order" refers to *Order: (1) Approving Sale of Substantially All of the Debtors' Assets Free and Clear of*
23 *All Encumbrances; (2) Approving the Debtors' Assumption and Assignment of Certain Unexpired Leases And*
24 *Executory Contracts and Determining Cure Amounts and Approving the Debtors' Rejection of Unexpired Leases and*
25 *Executory Contracts Which Are Not Assumed; (3) Waiving the 14-Day Stay Periods Set Forth in Bankruptcy Rules*
6004(h) and 6006(d); And (4) Granting Related Relief [ECF 177].

26 ³ The "Final DIP Order" refers to the *Final Order: (I) Authorizing The Debtors To (A) Obtain Postpetition*
27 *Financing Pursuant to 11 U.S.C. §§ 105, 361, 362 and 364, and (B) Utilize Cash Collateral Pursuant to 11 U.S.C. §*
28 *361, 362, 363 and 364; (II) Granting Adequate Protection Pursuant to 11 U.S.C. §§ 361, 362, 363 and 364; And (III)*
Granting Related Relief [ECF 87].

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1 individually and on behalf of the Estates to object to, challenge, or seek to avoid the amount,
2 validity, or enforceability of Radians' pre-bankruptcy secured debt (or any portion thereof) or any
3 of the liens and security interests created under the Radians' pre-bankruptcy secured debt and to
4 bring any other claim that they have against Radians, individually or on behalf of the Estates
5 (separately and collectively, a "Challenge"). If no such action, objection or other Challenge is
6 commenced by either the OCUC or the OCEH within the Lookback Period, then the Radians' pre-
7 bankruptcy secured debt will be deemed and adjudicated finally and indefeasibly as valid and
8 enforceable, the liens and security interests created under the Radians' pre-bankruptcy secured
9 debt will be deemed and adjudicated finally and indefeasibly as valid, enforceable and perfected
10 liens and security interests in that collateral, and any affirmative claim(s) or cause(s) of action of
11 any kind against Radians with respect to the Radians' pre-bankruptcy secured debt, or otherwise,
12 and the liens and security interests securing the Radians' pre-bankruptcy secured debt, or any
13 payment received by Radians will be forever barred. As provided in the Final DIP Order, the
14 Debtors have waived and released, and shall be forever barred from asserting, any right to object
15 to, challenge or seek to avoid, the amount, validity, or enforceability of the Radians' pre-
16 bankruptcy secured debt or the liens and security interests in the collateral securing the Radians'
17 pre-bankruptcy secured debt. Since it is now clear that all Allowed Claims will be paid in full, it
18 is only the Shareholders that would be affected by any recovery obtained from Radians. As a
19 result, the OCEH has not waived its Challenge Rights and is handling the investigation. (Joint
20 Liquidation Plan, p. 20-21).⁴

21 The final form of the Sale Order and the final form of the APA with BBI were heavily
22 negotiated and agreed to by the Debtors, BBI, the OCUC and the OCEH, and the Court entered
23 the Sale Order on November 3, 2017 after conducting two follow-up hearings on the Sale Order
24 on November 1, 2017, and then again on November 3, 2017. (Joint Liquidation Plan, p. 22.) Also
25 in accordance with the Sale Order, the Escrow Agent paid out of the Trust Account to Radians the
26

27 ⁴ "Joint Liquidate Plan" refers to *Debtors' and Official Committee of Equity Security Holders' Joint Plan of*
28 *Liquidation Dated January 12, 2018* [ECF 383].

1 full amount of Radians' outstanding debt plus a breakup fee of \$500,000 and an early termination
2 fee of \$120,000, which amounted to a total payment of \$5,343,988.19. (Joint Liquidation Plan, p.
3 25.) The Remaining Estate Funds will continue to be maintained in the Trust Account by
4 LNBYB, as Escrow Agent, pending further order of the Court. According to the moving parties,
5 all of the Remaining Estate Funds are unencumbered. (Joint Liquidation Plan, p. 25-26.). The
6 entire Radians secured debt was paid in full in connection with the Sale Closing. (Joint
7 Liquidation Plan, p. 27).

8 The moving parties' statement that the Remaining Estate Funds are unencumbered conflict
9 with the terms of the Sale Order. The Sale Order provides:

10 Until such time that the deadline for any claims to be asserted
11 against Radians set forth in the Final DIP Order passes with no such
12 claims asserted, or claims are asserted and are resolved to final order
13 of the Court, [RWHI] valid and perfected Encumbrances in the
14 Purchased Assets for any additional fees and expenses as referenced
15 above shall attach to the net Purchase Price proceeds attributable to
16 the Purchased Assets immediately upon receipt of such Purchase
17 Price proceeds by the Debtors in the same order of priority, and with
18 the same validity, force and effect, which such Encumbrances had
19 against such Purchased Assets as of the filing of the Bankruptcy
20 Cases, subject to any rights, claims and defenses the Debtors and
21 their estates and/or the OCEH and OCUC may possess with respect
22 thereto.

23 [emphasis added]. (Sale Order, p. 11, ¶ 11.)

24 On December 5, 2017, the OCEH completed its Challenge analysis and timely filed an
25 objection to Radians' claim and a lawsuit against Radians for (1) Duress, (2) Breach of the
26 Covenant of Good Faith and Fair Dealing, (3) Unjust Enrichment, and (4) avoidance and recovery
27 of property transfer (the "Radians Claim Objection and Lawsuit"). (Joint Liquidation Plan, p. 31).
28 As a result of the filing of the Radians Claim Objection and Lawsuit, Radians, in defense of the
action filed, has incurred and will continue to incur substantial legal fees and expenses. Because
there is a challenge to Radians claims, Radians is entitled to assert a lien against the Remaining
Estate Funds in accordance with its rights under the Loan Documents and in conformity with the
Sale Order. This includes Radian's right to indemnity under Section 6.11 of the Loan Agreement.⁵

⁵ The Loan Documents are lengthy and were attached to the Declaration of E. Franklin Childress, Jr. in support of Radian's Motion to Dismiss which is set for hearing the same day as the hearing on the Confirmation Motion. In

1 **III. OBJECTION BY RADIANS WAREHAM HOLDING, INC.**

2 As noted above, the Sale Order specifically reserves all of Radian's rights and remedies as
3 granted to it under the pre-petition Loan Documents and the DIP Agreement. This reservation
4 enables Radians to assert possible claims for additional fees and expenses incurred by Radians
5 against the Debtors' bankruptcy estates to the extent Radians is entitled to them under the Loan
6 Documents and the Final DIP Order resulting from an action, threatened action or discovery
7 brought against Radians with all parties reserving all rights.

8 Radians' right to recover the additional fees and expenses is a component of its secured
9 debt and attaches to the Remaining Estate Funds and "**shall attach to the net Purchase Price
10 proceeds attributable to the Purchased Assets immediately upon receipt of such Purchase
11 Price proceeds by the Debtors in the same order of priority, and with the same validity, force
12 and effect, which such Encumbrances had against such Purchased Assets as of the filing of
13 the Bankruptcy Cases, ...**" (Sale Order, p. 11-12, ¶11).

14 Although the Sale Order recognizes Radian's continuing secured status in the Remaining
15 Estate Funds in the event that the Committee objected to Radian's claim, the Plan does not provide
16 for Radian's secured lien.

17
18 order to preserve cost, Radians respectfully refers the Court to the Childress Declaration, Exhibit 1. Radians will
19 reproduce the Loan Documents upon the Court's request. The relevant portion of the Loan Document is reprinted here
20 for the Court's convenience.

21 In Section 6.11, the ICPW Entities agreed as follows:

22 to "indemnify, defend, and hold harmless [RWHI] and its directors, officers, agents, attorneys, and
23 employees (individually, an "Indemnitee" and collectively, the "Indemnitees") from and against any
24 and all loss, liability, obligation, damage, penalty, judgment, claim, deficiency, and expense
25 (including interest, penalties, attorneys' fees, and amounts paid in settlement) to which the
26 Indemnitees may become subject arising out of this Agreement and the other Security Documents,
27 other than those which arise by reason of the gross negligence or willful misconduct of [RWHI],
28 **BUT SPECIFICALLY INCLUDING ANY LOSS, LIABILITY, OBLIGATION, DAMAGE,
PENALTY, JUDGMENT, CLAIM, DEFICIENCY, OR EXPENSE ARISING OUT OF THE SOLE
OR CONCURRENT NEGLIGENCE OF [RWHI].** ... The provisions of and undertakings and
indemnifications set forth in this Section 6.11 shall survive (a) the satisfaction and payment of the
Indebtedness and termination of this Agreement, and (b) the Release of any Liens held by [RWHI]
on real property or the extinguishment of such Liens by foreclosure or action in lieu thereof.

1 Section 1129(a)(1) of the Bankruptcy Code provides that a court may confirm a plan of
2 reorganization only if “the plan complies with the applicable provisions of this title.” The phrase
3 “applicable provisions” has been interpreted to mean §§ 1122 and 1123 of the Bankruptcy Code
4 which govern the classification of claims and interests and the contents of a plan of reorganization.
5 Here the Plan fails to “classify” and make provision the remaining secured claim of Radians.

6 Moreover, 11 U.S.C. 1122 governs the classification of claims and interests. Section
7 1122(a) requires that a plan “place a claim or an interest in a particular class only if such claim or
8 interest is substantially similar to the other claims or interests in such class.” Again, the Plan does
9 not classify the secured claim of Radians on the Remaining Estates Funds which can only be
10 finally determined as provided in the Sale Order when claims are asserted and are resolved to final
11 order of the Court.

12 **IV. CONCLUSION**

13 The Court should not approve the current form of the Joint Liquidation Plan since it fails to
14 properly classify the Radians claim.

15 Dated: February 5, 2018

BRYAN CAVE LLP

17 By: /s/ Sharon Z. Weiss

Sharon Z. Weiss

18 Attorneys for Radians Wareham Holding, Inc.,
19 Radians, Inc. and Safety Supply Corporation

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PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:
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A true and correct copy of the foregoing document entitled: **OBJECTION TO CONFIRMATION OF DEBTORS' AND OFFICIAL COMMITTEE OF EQUITY SECURITY HOLDERS' JOINT PLAN OF LIQUIDATION DATED JANUARY 12, 2018** will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On February 5, 2018, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

United States Trustee (SV)
ustpreion16.wh.ecf@usdoj.gov

☒ Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On February 5, 2018, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Hon. Martin R. Barash
United States Bankruptcy Court
Central District of California
21041 Burbank Boulevard, Suite 342 / Courtroom 303
Woodland Hills, CA 91367

☒ Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on , I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

February 5, 2018
Date

Raul Morales
Printed Name

/s/ Raul Morales
Signature

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This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.

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